HONG KONG PLAYGROUND ASSOCIATION

LOTTERY ACCOUNTS

FOR THE LOTTERY EVENT "SALE OF RAFFLE TICKETS"

HELD DURING THE PERIOD FROM 24 JANUARY, 2026

TO 19 MARCH, 2026

LOTTERY LICENCE NO. 4969

范陳會計師行有限公司
Fan, Chan & Co. Limited

REVIEW REPORT

TO THE MANAGEMENT AND FINANCE SUB-COMMITTEE OF

HONG KONG PLAYGROUND ASSOCIATION ("the Association")

In accordance with the engagement letter dated 16 January, 2026, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of the Association's lottery event, the draw of which was held on 20 March, 2026. Our engagement was honorary and was conducted in accordance with Practice Note 852 "Review of lottery accounts" issued by the Hong Kong Institute of Certified Public Accountants. This report is made solely in relation to the above lottery event and does not relate to any other part of the operations of the Association. The agreed upon procedures that we have carried out did not constitute an audit of the attached IEA of the Association's lottery event, and accordingly they cannot be relied upon to provide the same level of assurance as an audit.

Use of this report

This report is intended solely for the purpose of satisfying Condition 6 of Lottery Licence No. 4969 issued on 22 December, 2025 by the Office of the Licensing Authority of the Home Affairs Department of the Government of the Hong Kong Special Administrative Region ("OLA") to the Association, and is not intended to be, and should not be, used for any other purpose.

Review conclusion

On the basis of the results of the agreed upon procedures performed by us:

a. in our opinion the attached IEA of the Association's lottery event is properly prepared from the books and records of the Association made available to us; and

b. no matter has come to our attention which indicates that the attached IEA of the Association's lottery event does not accurately reflect all the monies collected or received from the sale of lottery tickets by the Association during the lottery event and all the disbursements made from the monies so collected or received.

Fan, Chan & Co. Limited
Certified Public Accountants
Leung Kwong Kin
Practising Certificate Number: P03702

Hong Kong, 26 May, 2026

HONG KONG PLAYGROUND ASSOCIATION

LOTTERY EVENT "SALE OF RAFFLE TICKETS"

INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD FROM 24 JANUARY, 2026

TO 19 MARCH, 2026

	HK$	HK$
Income		
Sale of raffle tickets @HK$10		451,640
Less : Expenditure		
Advertisement	3,696	
Printing charges	9,468	
Prize	11,000	
Publicity	3,951	
Venue rental	7,765	
		35,880
Net surplus		415,760

Approved by the Management and Finance Sub-Committee on 26 May, 2026.

Ms. Lam Oi Yan Fiona
Chairlady
Management & Finance Sub-Committee

Dr. Wan Lap Man
Executive Director

HONG KONG PLAYGROUND ASSOCIATION

NOTES TO THE LOTTERY ACCOUNTS

FOR THE PERIOD FROM 24 JANUARY, 2026

TO 19 MARCH, 2026

1. General

In accordance with Section 22(1)(a)(i) of the Gambling Ordinance (Cap.148), Hong Kong Playground Association has obtained a Lottery Licence No. 4969 on 22 December, 2025 from the public officer appointed by the Secretary for Home Affairs in respect of the Association's sale of raffle tickets held during the period from 24 January, 2026 to 19 March, 2026. The draw of the lottery event was held on 20 March, 2026.

2. Basis of preparation

The income and expenditure account has been prepared on the cash basis. On this basis, income is recognised when received and expenditures are recognised when paid.

3. Purpose of fund raising

The net surplus from the lottery event held for this year have determined by the Executive Committee to use for promotion and modernization of youth's cultural and sport's development.